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MAR 25 2002

Kalotay-1

09/866.936

Deane Yang et al.

May 29, 2001

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U.S. PATENT DOCUMENTS

[illegible]

FOREIGN PATENT DOCUMENTS

[illegible]

OTHER DOCUMENTS (Including Author, Title, Date, Pertinent Pages, Etc.)

	<p>"Testing Hedge Effectiveness for FAS 133: The Volatility Reduction Measure" by Andrew Kalotay and Leslie Abreo, <i>Journal of Applied Corporate Finance</i> (Winter 2001).</p> <p>"FAS 133: Hedge Effectiveness Testing" by Andrew Kalotay and Leslie Abreo, <i>Reuters Risk Review</i>, (3rd and 4th Quarters 2000, Issue #3, Volume #2)</p>
	<p>"Effectiveness Using Statistics: Take 4" by Nilly Essades, <i>International Treasurer</i> (May 21, 2001)</p> <p>"Earning Impact of Derivatives Under Hedge Accounting" by Andrew Kalotay and Leslie Abreo, <i>FAS 133 and the New Derivatives Accounting Landscape</i></p>

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	Presentation to Professional Associations: "FAS 133 Hedge Effectiveness Testing: The Volatility Reduction Measure (VRM)" <i>Sixth Annual Fixed Income Summit</i> (Palm Beach, Florida, December 14, 2000)
	"The Volatility Reduction Measure" by Andrew Kalotay, March 2001, <i>Derivatives Strategy, Columns</i>

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